



Single Audit Status Report

UTAH STATE OFFICE OF REHABILITATION



Office of the
State Auditor

Scope of Audit

- Programs reviewed at Utah State Office of Rehabilitation for the statewide federal compliance audit for the fiscal year ended June 30, 2016
 - Vocational Rehabilitation Grants to States
 - Social Security Disability Insurance



Federal Programs with Findings

- 2 Findings and Recommendations
 - Vocational Rehabilitation Grants to States
 - Social Security Disability Insurance



Vocational Rehabilitation Grants to States

- Unauthorized Case Service Expenditures
 - 2 of 60 case errors (3%)
 - \$1,308 or 4.52% of sampled transactions, questioned costs
 - Reportable noncompliance and significant deficiency in internal controls



Vocational Rehabilitation Grants to States

- Unauthorized Case Service Expenditures
 - Repeated higher education classes, resulted in \$5,294 of questioned costs.
 - Payment authorized without individualized plan for employment (IPE), resulted in \$90 of questioned costs.



Social Security Disability Insurance

- Federal Reporting Errors
 - 3 of 3 reports reviewed had errors
 - Total disbursements accurate
 - Classification errors



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